



#### VALUATION ADVISORY SERVICES

## Focused on Solving Complex Matters

Valuation Advisory Services (VAS) is focused on providing clear and understandable solutions to complex matters.

Whether it is a merger or acquisition, estate and gift tax planning, corporate financial planning, financial reporting, tax compliance, or litigation you can count on our team of analysts for a variety of purposes. From small-scale matters to highly complex issues, our Valuation Advisory Practice produces the answers needed, so you can focus on what counts.

### How Citrin Cooperman Can Help

We take a unique, multi-disciplinary approach to our practice, and our skill set is versatile. We believe that our litigation background enables us to work from a

#### Related Practices

- Bankruptcy and Restructuring Services
- Forensic and Litigation Services
- Strategy and Business Transformation
- Transaction Advisory Services

more defensible mindset and create reports that consistently withstand the most intense scrutiny from the IRS, auditors, judges, and opposing counsel. As a result, we are often called to testify in court as expert witnesses throughout the United States. Whether it is a purchase price allocation prepared in accordance with ASC 805, a valuation that meets the IRS's Adequate Disclosure Requirements or a litigation worthy valuation we provide the comfort of a defensible and reliable analysis.

We conduct valuations of the following:

- Operating businesses
- Purchase Price Allocations and related intangibles
- Early-stage companies
- Common and preferred stock, options, warrants, rights, and other derivatives
- Carried interests, profit interests, stock appreciation rights (SARS), restricted stock units (RSUs), and phantom stock
- General and limited partnership interests
- Intellectual property such as patents, copyrights, and trade names/marks/secrets
- Intangible assets such as contracts, customer relationships, core technologies, software, and non-compete agreements
- Royalty assets such as rights and licenses, including music catalogs
- Debt instruments such as fixed income, hybrids, and convertible debt
- Professional licenses and degrees

Aside from performing independent and objective valuations for a range of consulting purposes including corporate planning and restructuring, we also conduct valuations in connection with litigation, compliance, and consulting.

Our team is comprised of an impressive combination of professionals including, Chartered Financial Analysts (CFA), professionals with certifications issued by the American Institute of CPAs, including Accredited in Business Valuations (ABV), Accredited Senior Appraisers (ASA), Certified Valuation Analysts (CVA), Certified Insolvency & Restructuring Advisors (CIRA), Certification in Distressed Business Valuation (CDBV), Certified Turnaround Professionals (CTA), Certified Public Accountants (CPA) and attorneys.

#### [Related Services](#)

- Economic damage analysis
- Fraud investigations
- Forensic accounting
- Intellectual property
- Insurance claim analysis
- Divorce and family disputes
- Shareholder disputes
- Bankruptcy and restructuring
- White collar criminal tax defense
- Cryptocurrency & digital asset investigation

